substantially horizontal position;

23. (New) An apparatus for transferring a load, the apparatus comprising:

a bed and a vehicle, the bed having a front end and a rear end, the vehicle having a tailgate, the tailgate moveable between a substantially vertical position and a

means for moving the bed in a rearward direction beyond a rear edge of the tailgate when the tailgate is in the substantially horizontal position; and

means for lifting the front end of the bed so that the bed pivots from a substantially horizontal orientation to an inclined orientation as the bed moves in the rearward direction, the lifting occurring approximately when the rear end of the bed moves past the rear edge of the tailgate.

24. (New) The apparatus of claim 23, wherein the means for lifting the front end of the bed includes:

means for coupling at least one arm to the bed and to the vehicle; and means for pivoting the arm.

- 25. (New) The apparatus of claim 23, wherein means for moving the bed includes: means for sliding the cargo bed over a support member, and means for moving the support member, relative to the vehicle, in the rearward direction.
- 26. (New) The apparatus of claim 25, further comprising: means for moving the support member in a rearward direction at least as far as the rear edge the tailgate.
- 27. (New) The apparatus of claim 23, wherein the means for lifting the front end of the bed includes at least one simple machine.